

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

JOEL A. HORTA SUAREZ,

Petitioner,

-against-

INTERNAL REVENUE SERVICE; UNITED
STATES GOVERNMENT,

Respondents.

21-CV-10879 (LTS)

ORDER OF DISMISSAL

LAURA TAYLOR SWAIN, Chief United States District Judge:

By order dated January 31, 2022, the Court directed Petitioner Joel A. Horta Suarez to file an amended complaint within sixty days, and specified that failure to comply would result in dismissal of the complaint.¹ A copy of the order was mailed to Horta Suarez at the address listed on the complaint, but on March 10, 2022, it was returned to the court as undeliverable and unable to be forwarded. Horta Suarez has not complied with the Court's order, failed to update his address, and has not communicated with the Court. Accordingly, the complaint, filed *in forma pauperis* (IFP) under 28 U.S.C. § 1915(a)(1), is dismissed for failure to state a claim under 28 U.S.C. § 1915(e)(2)(B)(ii).

The Clerk of Court is directed to terminate all pending motions.

The Court certifies under 28 U.S.C. § 1915(a)(3) that any appeal from this order would not be taken in good faith, and therefore IFP status is denied for the purpose of an appeal. *Cf.*

¹ Although Horta Suarez styled his submission as a “petition,” the Court construed it as a “complaint” for purposes of its order to amend.

Coppedge v. United States, 369 U.S. 438, 444-45 (1962) (holding that an appellant demonstrates good faith when he seeks review of a nonfrivolous issue).

SO ORDERED.

Dated: April 7, 2022
New York, New York

/s/ Laura Taylor Swain

LAURA TAYLOR SWAIN
Chief United States District Judge